

ANUH PHARMA LTD.

CIN: L24230MH1960PLC011586

Regd. Office : 3-A, North Wing, Shivsagar Estate, Dr. Annie Besant Road, Worli, Mumbai - 400018

Tel: +91 22 6622 7575; Fax: +91 22 6622 7600; Email: anuh@sk1932.com; Website: www.anuhpharma.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2020

(Rs. in Lakhs)

Sr. No.	Particulars	3 months ended 31/12/2020	3 months ended 30/09/2020	3 months ended 31/12/2019	9 months ended 31/12/2020	9 months ended 31/12/2019	12 months ended 31/03/2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I.	Revenue from operations	9,833.01	11,223.54	7,585.82	33,481.32	23,490.71	30,695.96
II.	Other income	251.31	336.88	101.70	897.83	310.60	421.23
III.	Total Revenue (I + II)	10,084.32	11,560.42	7,687.52	34,379.15	23,801.31	31,117.19
IV.	Expenses:						
	Cost of materials consumed	8,134.15	9,438.89	5,711.98	24,249.24	17,365.43	23,965.58
	Purchases of Stock-in-Trade	16.03	1.38	8.92	191.16	367.39	401.45
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(150.56)	(938.24)	(144.66)	664.29	188.31	(1,350.76)
	Employee benefits expense	367.91	386.86	332.22	1,099.06	965.71	1,336.23
	Finance costs	41.72	47.79	11.04	134.31	24.68	79.22
	Depreciation and amortization expense	380.35	372.94	103.59	1,126.33	296.62	703.26
	Other expenses	824.81	1,261.80	819.34	3,225.69	2,515.97	4,066.65
	Total expenses (IV)	9,614.41	10,571.42	6,842.43	30,690.08	21,724.11	29,201.63
V.	Profit / (Loss) before exceptional and items and tax (III - IV)	469.91	989.00	845.09	3,689.07	2,077.20	1,915.56
VI.	Exceptional items	-	-	-	-	-	-
VII.	Profit / (Loss) before tax (V - VI)	469.91	989.00	845.09	3,689.07	2,077.20	1,915.56
VIII	Tax expense:						
	(1) Current tax	10.00	308.00	213.00	867.00	566.00	370.00
	(2) Deferred tax	41.90	17.17	(2.11)	68.13	(11.32)	130.70
	(3) MAT Credit Entitlement	-	-	-	-	-	(15.67)
		51.90	325.17	210.89	935.13	554.68	485.03
IX	Profit/(Loss) after Tax (VII-VIII)	418.01	663.83	634.20	2,753.94	1,522.52	1,430.53
X	Other Comprehensive Income (net of Tax)						
	(i) Items that will not be reclassified to profit or loss	(2.24)	(16.28)	(4.24)	(7.93)	(12.37)	(9.22)
	(ii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income (net of Tax)	(2.24)	(16.28)	(4.24)	(7.93)	(12.37)	(9.22)
XI	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	415.77	647.55	629.96	2,746.01	1,510.15	1,421.31
	Paid up Equity Share Capital (Face value ` 5/- each)	2,505.60	2,505.60	1,252.80	2,505.60	1,252.80	1,252.80
	Other Equity (excluding revaluation reserves)						14,967.94
XII	Earnings per equity share (Non annualised) (In Rs.) (Refer note no.3)						
	(1) Basic	0.83	1.32	1.27	5.50	3.04	2.85
	(2) Diluted	0.83	1.32	1.27	5.50	3.04	2.85
See accompanying notes to the financial results							



Notes:-

1. The results of the quarter and nine months ended December 31, 2020 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 09, 2021.

2. Other Financial indicators

(Rs. in Lakhs)

Particulars	3 months ended 31/12/2020	3 months ended 30/09/2020	3 months ended 31/12/2019	9 months ended 31/12/2020	9 months ended 31/12/2019	12 months ended 31/03/2020
EBITDA	891.97	1,409.73	959.73	4,949.72	2,398.50	2,698.04
% of EBITDA Margin	9.07	12.56	12.65	14.78	10.21	8.79
EBITDA (Adjusted to Forex (gain) / loss and Mark to Market (gain) / loss on Investment in Mutual funds)	579.51	1,497.76	931.05	4,846.09	2,592.77	3,433.09
% of Adjusted EBITDA Margin	5.89	13.34	12.27	14.47	11.04	11.18

3. On September 22, 2020, the Company passed a circular resolution for allotment of 2,50,56,000 Equity Shares of Rs. 5/- each as fully paid-up Bonus Equity Shares in the ratio of 1:1 to all registered shareholders as on the record date. Consequently, in accordance with Ind AS 33 "Earnings per Share", the basic and diluted earnings per share for all the periods presented above have been adjusted to give effect to the aforesaid issue of Bonus Shares.

4. Pursuant to the Taxation Laws (Amendment) Act, 2019, corporate assesses have been given the option under section 115BBA of the Income Tax Act, 1961 to apply lower income tax rate with effect from April, 01, 2019, subject to certain conditions specified therein. The Company had assessed the impact of the Ordinance believes that it will continue to remain in the existing tax structure. Accordingly, no effect in this regards has been considered in measurement of tax expenses for the quarter and period ended December 31, 2020. Management, however will continue to review its profitability forecast at regular intervals and make necessary adjustments to tax expenses when there is reasonable certainty to avail the beneficial (lower) rate of tax.

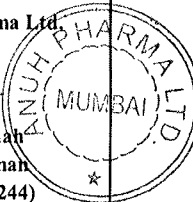
5. The Company has identified Bulk drug and Chemicals as its only primary reportable segment in accordance with the requirements of Ind AS 108, 'Operating Segments'. Accordingly, no-separate segment information has been provided.

6. Previous period's figures have been regrouped and reclassified, wherever necessary, to correspond with those of the current period.

For Anuh Pharma Ltd.

Bipin N. Shah

Bipin N. Shah
Vice Chairman
(DIN: 00083244)



Place : Mumbai

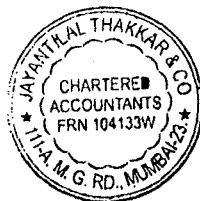
Dated : February 09, 2021

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS
Anuh Pharma Limited

1. We have reviewed the accompanying statement of unaudited financial results of Anuh Pharma Limited (the "Company") for the quarter ended 31st December, 2020 and year to date from 1st April, 2020 to 31st December, 2020 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

PLACE: Mumbai
DATE: 9th February, 2021.



For JAYANTILAL THAKKAR & CO.
CHARTERED ACCOUNTANTS
(FIRM REG. NO. 104133W)

V. A. Merchant

VIRAL A. MERCHANT
PARTNER
MEMBERSHIP NO. 116279
UDIN: 2116279AAAA-BJ1387